



Filing Status

interview
tips

Probe/Action: Ask the taxpayer:

step 1	Were you considered married in a legal union between a man and a woman as husband and wife on December 31 of the tax year? (Answer yes if state common law rules were met or if your spouse died during the year even if you did not remarry by the end of the year.)	If YES , go to Step 2. If NO , go to Step 5.
step 2	Do you and your spouse wish to file a joint return?	If YES , STOP. Your filing status is married filing jointly . If NO , go to Step 3.
step 3	Did you have a qualifying child or any other relative whom you can claim as a dependent living in your home during the tax year?*	If YES , go to Step 4. If NO , STOP. Your filing status is married filing separately .
step 4	Can you be considered unmarried? <ul style="list-style-type: none"> ■ You file a separate return ■ You paid more than half the cost of keeping up a main home ■ Your spouse did not live in your home during the last 6 months (including temporary absences) of the tax year ■ Your home was the main home of your child, stepchild, or foster child for more than half the year ■ You must be able to claim an exemption for the child (exception—noncustodial parent correctly claims exemption) 	If YES , STOP. Your filing status is head of household . If NO , STOP. Your filing status is married filing separately .
step 5	Did your spouse die in 2007 or 2008?	If YES , go to Step 6. If NO , go to Step 7.
step 6	Can you be considered a qualifying widow(er) with a dependent child? <ul style="list-style-type: none"> ■ You were entitled to file a joint return with your spouse for the year your spouse died ■ You did not remarry before the end of this tax year ■ You have a dependent child who is a son, daughter, stepson, or stepdaughter whom you can claim as an exemption ■ You paid more than half the cost of keeping up a main home for you and that child for the entire year 	If YES , STOP. Your filing status is qualifying widow(er) with dependent child . If NO , go to Step 7.
step 7	Do you have a qualifying person for head of household filing status? <ul style="list-style-type: none"> ■ You paid more than half the cost of keeping up a main home ■ A qualifying person* lived with you more than half the year (exception for dependent parent or kidnapped child) 	If YES , STOP. Your filing status is head of household . If NO , STOP. Your filing status is single .

*You cannot use head of household filing status based on any person who is your dependent only because he or she lived with you for all of 2009.